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THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Youhei TOYOSHIMA
Title: ACOUSTIC DUMPER FOR EXHAUST SYSTEM
Appl. No.: 10/700,558
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Confirmation No.: 1042

AMENDMENT AND REPLY UNDER 37 CFR 1.111

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated January 11, 2007, concerning the above-referenced patent application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this document.

Remarks/Arguments begin on page 4 of this document.